

## § 46.76

## 27 CFR Ch. I (4–1–04 Edition)

[Example using 2000–2001 Rates]

Quantity	Article	Rate of tax	Amount
300 lbs .....	Roll-your-own tobacco .....	\$0.9567 per pound .....	287.01
Total claimed .....			964.20

[Example using rates for 2002 and After]

Quantity	Article	Rate of tax	Amount
20,000 .....	Small cigars .....	\$1.828 per thousand .....	36.56
1,000 .....	Large cigars—sale price \$100/thousand.	20.719% of sale price .....	20.72
500 .....	Large cigars—sale price \$236/thousand.	\$48.75 per thousand .....	24.38
10,000 .....	Small cigarettes .....	\$19.50 per thousand .....	195.00
5,000 .....	Large cigarettes .....	\$40.95 per thousand .....	204.75
199,975 .....	Cigarette papers .....	\$0.0122 per 50 papers .....	48.80
1,000 .....	Cigarette tubes .....	\$0.0244 per 50 tubes .....	0.49
100 lbs .....	Chewing tobacco .....	\$0.195 per pound .....	19.50
200 lbs .....	Snuff .....	\$0.585 per pound .....	117.00
100 lbs .....	Pipe tobacco .....	\$1.0969 per pound .....	109.69
300 lbs .....	Roll-your-own tobacco .....	\$1.0969 per pound .....	329.07
Total claimed .....			1,105.96

[T.D. ATF–420, 64 FR 71945, Dec. 22, 1999]

### § 46.76 Supporting evidence.

The claimant must support the claim with any available evidence (such as inventories, statements, invoices, bills, records, stamps, and labels), relating to the tobacco products or cigarette papers or tubes on hand at the time of the disaster and claimed to have been lost, rendered unmarketable, or condemned as a result thereof. If the claim is for refund of duty, the claimant must furnish, if practicable, the customs entry number, date of entry, and the name of the port of entry.

[T.D. ATF–420, 64 FR 71946, Dec. 22, 1999]

### 46.77 Time and place of filing.

Disaster loss claims must be filed within 6 months after the date on which the President makes the determination that the disaster has occurred. All forms, including claims for duty on imported products, must be filed with the appropriate ATF officer.

[T.D. ATF–420, 64 FR 71946, Dec. 22, 1999]

### § 46.78 Action by appropriate ATF officer.

The appropriate ATF officer must act upon each claim for payment (without interest) of an amount equal to the tax paid or determined filed under this subpart and must notify the claimant. Claims and supporting data involving

customs duties will be forwarded to the Commissioner of Customs with a summary statement of such officer's findings.

[T.D. ATF–472, 67 FR 8881, Feb. 27, 2002]

### DESTRUCTION OF TOBACCO PRODUCTS, AND CIGARETTE PAPERS AND TUBES

### § 46.79 Supervision.

Before payment is made under this subpart in respect of the tax, or tax and duty, on tobacco products, or cigarette papers or tubes rendered unmarketable or condemned by a duly authorized official, such tobacco products, or cigarette papers or tubes must be destroyed by suitable means under the supervision of an appropriate ATF officer who will be assigned for that purpose by another appropriate ATF officer. However, if the destruction of such tobacco products, or cigarette papers or tubes has already occurred, and if the appropriate ATF officer who acts on the claim is satisfied with the supervision of such destruction, ATF supervision will not be required.

[T.D. ATF–472, 67 FR 8881, Feb. 27, 2002]

### PENALTIES

### § 46.80 Penalties.

Penalties are provided in 26 U.S.C. 7206 and 7207 for the execution under